

Accounting, book-keeping and auditing services; Tax consultancy services & Business and Management consultancy services

Reference year 2001

Please fill in the following questions as accurately as possible. If some of your products overlap with several of the proposed product categories, we invite you to provide a qualified estimate of the percentage breakdown belonging to each of the relevant categories. Your answers are more usable for us, if you estimate the breakdown, even if the results are not perfect than if you allocate complex products to the main category.

1. Main activity of the enterprise according to the Business Register: _____ (to be specified)

2. Accounting period:
 - a) Calendar year
 - b) Other period _____ (to be specified)

3. Total **Net Turnover** _____ (national currency)

3a) Total **Net turnover** by client

- (a) Enterprises _____ %
including: public owned enterprises, sole proprietorships and companies with limited liability
- (b) Public sector _____ %
including: public administration, health and education
excluding: public owned enterprises
- (c) Households and non-profit institutions _____ %
- (d) Total _____ 100 %

3b) Total **Net turnover** by client

- (a) Resident clients _____ %
- (b) Non-resident clients (i.e. export) _____ %
- (c) Total _____ 100 %

3c) Share of total **Net turnover** from your 3 biggest clients

- (please tick the relevant box):
- 0 - 24 %
- 25 - 49 %
- 50 - 74 %
- 75 - 100 %

4) Breakdown of total **Net turnover** by products

i) **Accounting, book-keeping and auditing services;
tax consultancy services** _____ (national currency)

- (a) Auditing services _____ %
- (b) Accounting and book-keeping services,
except tax returns _____ %
- (c) Tax consultancy services,
including tax returns _____ %
- (d) Total "Accounting, book-keeping and
auditing services; tax consultancy services" _____ 100 %

ii) **Business and management consultancy services** _____ (national currency)

- (a) Business organisation consultancy services _____ %
- (b) Strategic consultancy services,
including mergers and acquisitions _____ %
- (c) Financial management consulting services _____ %
- (d) Human resources management consulting
services _____ %
- (d) Other business and management
consultancy services _____ %
- (e) Total "Business and management
consultancy services" _____ 100 %

iii) **Computer services** _____ (national currency)

- (a) Hardware consultancy services _____ %
- (b) Software and other computer
consultancy services _____ %
- (c) Other computer related services _____ %
- (d) Total computer services _____ 100 %

iv) **Training services** _____ (national currency)

- (a) Of which IT-related training services _____ %

Economic and employment variables

5. Number of persons employed _____ (number)
6. Number of employees _____ (number)
7. Total purchases of goods and services
(needed for value added) _____ (national currency)
8. Personnel costs
(needed for gross operating surplus) _____ (national currency)

NOTE: Do not include the variables 5, 6, 7 and 8 in the questionnaire if they are available from SBS or other sources.

Product descriptions

Auditing services

- Examination services of accounting records and other supporting evidence of an organisation for the purpose of expressing an opinion as to whether the financial statements of the organisation present fairly its position as at a given date and the results of its operations for the period on that date, in accordance with generally accepted accounting principles

Accounting and book-keeping services

- Accounting review services (reviewing services of annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit and the level of assurance provided is thus lower)

- Compilation services of financial statements (compilation services of financial statements from information provided by the client. No assurance regarding the accuracy of the resulting statements is provided, preparation services of business tax returns, when provided as a package together with the preparation of financial statements for a single fee)

- Other accounting services (other accounting services such as attestations, valuations, preparation services of pro forma statements, etc.)

- Book-keeping services, except tax returns (book-keeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account)

Tax consultancy services

- advice to companies and private individuals for the purpose of minimising taxes

- drawing-up and defending of financial statements or documents in response to requests from the tax authorities

- services consisting in assisting enterprises in tax planning and control, and preparing all documentation required by law

Business organisation consultancy services

- advisory, guidance and operational assistance services concerning the overall planning, structuring and control of an organisation

Strategic consultancy services

- advisory, guidance and operational assistance services concerning business policy and strategy, mergers and acquisitions

Financial management consulting services except corporate tax

- advisory, guidance and operational assistance services concerning decision areas that are financial in nature

Human resources management consulting services

- advisory, guidance and operational assistance services concerning the human resources management of an organisation

Other business and management consultancy services

-marketing management consulting services, production management consulting services, public relations services, project management services other than for construction, arbitration and conciliation services etc.

Computer services

Hardware consultancy services

- Provision of advice and assistance on matters related to the management of businesses' and institutions' computer resources

Software and other computer consultancy services

- Development and sale of packaged software, development and sale of customised software, other software and computer consultancy services

Other computer related services

- Computer facilities management services and data processing services, database services, systems maintenance services, computer hardware servicing, repair and maintenance of computing machinery and equipment

Training services